

THE FARMERS' TAXES WILL BE REDUCED

(Continued from Second Page.)

crats refused to allow the people to vote on this plain and direct question as to whether or not they would abolish direct taxes. They are responsible for its failure and any effort to shift it on to the Republicans is the merest buncombe. They tried to amend this amendment by putting on a provision for a capitation tax for one dollar. This was clearly unconstitutional and was so ruled by Speaker Moats. The Republican amendment amends article 13 of the constitution under the head of land titles, while the Democratic rider amends article 4 concerning qualifications for voting. The Democratic bowl that the Republicans are opposed to any capitation tax is the veriest nonsense.

Not Sincere.

If the Democrats had been sincere in wanting to make the poll tax effective they would have supported Senate bill 1, chapter 4 of the acts of 1904, which section provides for the collection of the poll tax by the assessor at the time the tax is levied by him and gives him full power in the matter. The Democrats did not support that bill. They showed by their votes that they were not interested in the collection of the poll tax as a revenue maker, for whenever in the 25 years of the control of this State have they really tried to pass better laws for the poll tax? They opposed the Republicans when they tried to pass the law referred to which will make possible the collection of 25 per cent. of all the poll taxes. The Democrats want nothing as a revenue maker. They oppose the reduction of taxes. All they want is a chance to disfranchise every poor man white or black and run the government for their own emolument. Their posing as the friend of revenue measures is grotesque. Democrats claim now that they want to make the payment of a one dollar bill the test of a man's fitness to vote. And a one dollar bill is the measure of their estimate of the value of the elective franchise.

No Criticism.

In the next section of the document, we find a number of the bills set down without comment, including House bills 29, 30, 24, 21, 11 and 12, and Senate bills 5, 10, 6, 7 and 12. Apparently the Democratic compiler had nothing against these bills and thus acknowledges about one-half of the Legislature's work as well and good. We are glad to see the Democrats are satisfied with something, but are somewhat at a loss to understand why they have not discovered some fearful hidden meaning and some terrible attacks on the people's rights between the lines of these measures. It was certainly an oversight that these bills were not scathingly criticised and we would not be surprised if the author of the pamphlet were taken to task for his failure to discover some woefully bad provisions in them.

But the writer makes up for his failure in the next part of the document in which he jumps nimbly to Senate bill No. 13, providing that the estate of every deceased person shall be listed by appraisers appointed by the court on whose order a personal representative is authorized. The writer says that a bad amendment is found in that paragraph which says "that no judgment shall be rendered upon any note, bond or evidence of debt owned by the estate of a deceased person unless such note, bond, or other evidence of debt has been listed by the persons appointed to appraise his estate." We learn from the Democratic author that this amendment carries a suggestion of practical confiscation for the benefit of the debtor, of the notes, bonds or other evidences of debts owned by a decedent to the exclusion of all interests of his heirs or creditors in case the appraisers fail to list such notes, etc., for assessment. This is absurd. There is no confiscation involved and a reference to the act amply proves it. The object of the new law is simply to bring such property out for proper taxation and nobody is going to be hurt by it. The appraisers are supposed to list these notes, bonds, etc., and it is no more than right that they should do so.

Who Will Be Hurt?

Senate bill No. 23 is passed over lightly, by this eminent Democratic critic, but Senate bill No. 19 is objected to. This gives the county courts power to appoint a collector who exercises the powers of a sheriff in collecting taxes. Under the provisions of the former law the auditor with the approval of the governor might, for cause, appoint a collector and the pamphlet says the reason for giving the county courts this power is not apparent. It is apparent to any one who will stop and think a minute and there is no danger in the bill as the writer suggests. Why is it not right that the county court shall appoint a collector of local taxes instead of the auditor of the State? Which would know more about this, the county

court or a State official at Charleston? Who would be in the better position to bring about this collection than the county court when the sheriff fails to do his duty? Who on earth is going to be hurt by this law?

We find also objection to section 8 of this bill providing that interest at the rate of 10 per cent. per annum shall be added to all tax bills after the first day of January. This Democratic prophet predicts that this provision will bear harshly on tax payers in the interest of tax collectors. As the law is now, taxes must be paid between September 30th and October 31st in order to get the legal discount of 1-12 per cent. Under the new law the tax payer is given two months in which he may get the discount. The time has been doubled, and he may even pay in December when no interest is charged and no discount given. The law is a distinct improvement over the old method and will be welcomed by the tax payers.

Senate bill 24, Senate bill 26, Senate bill 29 and House bill 26 are passed over without comment and with evident approval.

The next section of the document tells us that county levies are limited by House bill 22 to 60 cents on the hundred dollars valuation. The limit of the county levy to 60 cents is one of the best features of the special session legislation because it reduces taxation and no argument is presented against it. Would the Democratic party repeal these provisions in the new law?

A Fair Proposition.

A paragraph in this bill which proposed to limit the collection of taxes to what was paid in 1904 was defeated by the Republicans, and this action aroused the ire of the Democratic writer. He thinks that there was a good chance to make good the promise that there should be no increase in the collection of taxes in any county and he charges bad faith on the part of the Republicans. The majority in the Legislature was wise in striking out this paragraph as can be easily shown. Suppose the county should be visited by plagues or floods. Suppose some great catastrophe should sweep over the State. Suppose that extra money was absolutely necessary to meet these emergencies, that paragraph would bar the way to the collection of the needed revenues. It is a fact that the revenues will be reduced under the new law, but the party in power left the way open for the raising of additional revenues in case they are needed. This is a fair, plain proposition, and any school boy can understand it.

Mr. Democrat does not criticise the creation of the tax commissioner, but merely states what the law provides. He seems to approve of this measure which is a feature of the best tax systems in the greatest and most progressive States in the Union.

Reassessment.

Reassessment comes in for some consideration and he uses the stock Democratic argument citing the probable raise of assessment at the true value, but he fails to record the corresponding reduction in the State and county levies which will fall to the rate of one-half of what it is at present. This subject was referred to earlier in the document and we think it has been pretty fully answered. It will not work harshly on the farmers and land owners in the State as charged. It is evident that in any system which aims at justice and uniformity the basis must be the true value. That true value may or may not be the cash value, is made very plain in the discussion of this subject in the report of the Tax Commission. It is clearly shown that the assessment of property at its real and actual value is right and proper, and works to the benefit of the smallest taxpayer, because for the obvious reason that the more valuable the property the greater its worth, the greater the difference between its cash value and its actual value. For instance, a tract of land worth \$1,000 would more nearly bring its actual value in cash than a tract of land worth \$100,000, because there are very few men who are able to make a purchase involving \$100,000, while there are very many men able to make a purchase involving \$1,000, so that the cash value of the \$1,000 tract would be nearer \$1,000 than would the cash value of the \$100,000 tract to be \$100,000.

The document passes the license tax on breweries, etc., without any criticism and merely states that these new laws shut out of West Virginia all beers except those of local manufacture. Would the Democrats change this law? Would they make the rate lower? Would they let in all the outside beer?

Same Old "Argument."

The last few pages of the document are made up of open discussion, teeming with all kinds of fearful charges, but without the statement of a single fact or any specific act. It is claimed

that \$300,000 were spent on the extra session in the futile plan to amend the tax laws, which is about as near as the Democrats ever come to the truth. The fact of the matter is that the extra session cost \$18,000 and the benefits derived from it will be many times that sum. The reduction of our present direct State tax of 35 cents on the hundred dollars to 5 cents in 1907, which 5 cents shall be for the benefit of the public schools, is an achievement worth every year the cost of several extra sessions. The alleged colossal and inexcusable extravagance of the Republicans melts out of sight in the face of \$300,000 surplus, now in the treasury and a bankrupt Democratic treasury which confronted the Republicans when they came into power. It is quite true that the State appropriations have increased but the State has grown wonderfully in the last ten years and larger appropriations have become necessary for the conduct of State institutions and government. The people's money has not been wasted or spent extravagantly and great improvements have been made without raising the tax rate one penny, without the slightest additional burden on the tax payers, and still we have on hand a large and healthy surplus. The Democratic charge of extravagance is as old as the hills and one of their favorite stock in trade. They deceived the people with it in 1892 and got a Democratic administration. The tariff was revised with the result, as Roosevelt says, that capital did not make too much and labor did not make anything at all. The Democratic leaders juggled the figures in 1892 and led the people to believe that protection was a robbery and when they attempted to prove it plunged the country into the worst

times which had been seen for a generation. The Democratic party is not any safer or saner now than it was then. In fact it is a little worse than ever before, because it is rent with factionalism and divided by a score of selfish interests.

This Democratic document does not present any scheme of taxation. It does not offer any plan to the voter in lieu of the one which it attempts to tear down. It does not give a single hope of fair play and honest tax revision.

It deals simply in a lot of glittering generalities and we do not think the people will be so foolish as to accept them in place of the fair and honest plan which the Republican party has outlined and which it has started to put into operation.

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Very Low Rate Sunday Excursion Tickets On Sale May 15.

Effective May 15 and continuing every Sunday thereafter until further notice, the Baltimore & Ohio Railroad will place on sale excursion tickets between stations of Wheeling and Grafton, good going East bound on regular train No. 72, leaving Fairmont at 10:52 A. M., and returning no regular trains No. 71-55, leaving Grafton 12:40 noon, and 6:50 P. M.; and good going West bound on regular train No. 5, leaving Fairmont at 7:47 A. M., and returning on regular train No. 4, leaving Wheeling at 5:00 P. M. For tickets and full information, call on ticket agent.

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COUPON FOR GUESSING CONTEST.

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BRYAN'S VIEW OF NOMINATION.

"I have nothing to take back, I have nothing to withdraw of the things that I have said against the methods pursued to advance his candidacy. It was a plain and deliberate attempt to deceive the party. The New York platform was vague and purposely so, because the advocates of Judge Parker were trying to secure votes from among the people who would have opposed his views had they known them. * * * The nomination was secured, therefore, by crooked and indefensible methods."—William Jennings Bryan, in "The Commoner," July 13, 1904.

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PASSENGER trains will arrive at and depart from Fairmont on the following schedule on and after May 23d, 1904.

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No. 7.—Chicago Express.	4:24 A. M.
No. 5.—Wheeling Accommodation.....	7:47 A. M.
No. 55.—Wheeling & Cincinnati Express.	7:29 P. M.
No. 71.—Wheeling Accommodation.....	1:36 P. M.
EAST BOUND.	
No. 8.—New York, Baltimore and Washington Express.	3:25 A. M.
No. 72.—Grafton Accom'n	10:53 A. M.
No. 46.—New York, Baltimore and Washington Express.	1:48 P. M.
No. 4.—Grafton Accom'n	8:38 P. M.

F. M. AND P. BRANCH.

ARRIVES.
No. 50.—Pittsburg Accom'n 1:00 P. M.
No. 4.—Pittsburg Accom'n 9:55 P. M.

DEPARTS.
No. 3.—Pittsburg Accom'n 7:50 A. M.
No. 51.—Connellsville Accom'n 2:10 P. M.
No. 69 leaves daily for Morgantown at 9:05 P. M. No. 62 arrives from Morgantown at 6:55 A. M., daily except Sunday; at 8:00 A. M. Sunday only.

MONONGAH DIVISION.

No. 5.—Arrives at Fairmont 5:35 P. M.
No. 1.—Arrives at Fairmont 12:10 P. M.
No. 3.—Arrives at Fairmont 7:45 A. M.
No. 2.—Leaves Fairmont... 7:10 A. M.
No. 6.—Leaves Fairmont... 1:53 P. M.
No. 4.—Leaves Fairmont... 9:55 P. M.

All trains are daily except Nos. 3 and 4 on the F. M. and P. branch, which are daily except Sunday.

For sleeping car reservations and information concerning tickets and rates, consult

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